Except for the case of February, no losses have been attributed to the other enemy elements even though we know they and civilians make up some of the losses. The handling of the infiltration estimate is also awkward. If identified infiltration into the Main and Local Forces is less than the estimate for total infiltration, then under MACV's ground rules the residual in effect goes to the guerrillas.

We believe that the part of the methodology which estimates current strength of the Main and Local Forces can be salvaged if an estimate of infiltration not ascribable to specific units could be added as the situation warrants. We continue to believe, however, that any methodology which purports to distribute losses and add gains among all the other elements on a monthly basis is bound to be arbitrary. For these elements there should be provided a latest best judgment which will always be expressed with a range of some magnitude. These judgments should be based on the latest reasonable research studies for any particular element.